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30 May 2007

TO: ALL MEMBERS OF THE ACCOUNTS AND AUDIT COMMITTEE

Dear Member

The **Accounts and Audit Committee** will meet in the **Council Chamber**, Nordon, Salisbury Road, Blandford Forum on **Thursday, 7 June 2007** at **10.00am** to consider the following items.

Yours sincerely



Elizabeth Goodall
Chief Executive

A G E N D A

- 1. APOLOGIES**
- 2. DECLARATIONS OF INTEREST**

Councillors and officers are reminded of their obligations under the Code of Conduct to declare personal and prejudicial interests.

- 3. MINUTES OF MEETING HELD ON 29 MARCH 2007**

To consider signing the minutes of the meeting held on 29 March 2007 (*attached*) as a correct record.

4. STATEMENT OF INTERNAL CONTROL

To consider the report of the Financial Services Manager to approve the Statement of Internal Control (*attached*).

5. INTERNAL AUDIT – PERIODIC UPDATE

To consider the report of the Audit Partnership Manager (*attached*).

Members of the Committee:

Councillor S Hitchings (Chairman)
Councillor I Stewart (Vice-Chairman)
Councillor C Kay
Councillor R Moyle
Councillor P Webb

DATE OF NEXT MEETING:-

Wednesday 27 June 2007 at 10.00am

AGENDA ITEM 4

NORTH DORSET DISTRICT COUNCIL

Accounts and Audit Committee

Date of Meeting: 7 June 2007

REPORT TITLE: STATEMENT OF INTERNAL CONTROL

Portfolio Holder: Section 151 Officer

Report Author: Financial Services Manager

Purpose of Report:	To approve the Statement of Internal Control to be published in the Council's Statement of Accounts 2006/07.
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Statutory Authority: Accounts and Audit Regulations 2003

Financial Implications: None.

Recommendations: It is Recommended that the Statement of Internal Control as set out in Appendix 2 is approved.

Reason for Decision: To assist in the preparation of the Statement of Accounts for 2006/07.

INTRODUCTION

1. The Accounts and Audit Regulations 2003 require that a Statement of Internal Control be included as part of local authority accounts. The statement covers the whole control framework of the Council rather than those controls which simply have a financial aspect. Guidance issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) has been followed in compiling the statement.
2. The Section 151 Officer, which for this Council is the Financial Services Manager, is required to provide an opinion on the adequacy of the Council's internal control systems. It is also considered to be good practice to produce an annual report on the activities of the Internal Audit Section.
3. This report covers these requirements as well as setting out a recommended Statement of Internal Control at Appendix 2.

REVIEWING THE INTERNAL CONTROL ENVIRONMENT

4. The control environment operates to:
 - (a) Establish and monitor the Council's objectives;
 - (b) Facilitate policy and decision making;
 - (c) Ensure compliance with policies, procedures, laws and regulations;
 - (d) Ensure efficient and effective use of resources for securing continuous improvement;
 - (e) Enable the financial management of the Council; and
 - (f) Provide effective performance management.
5. The control environment is evidenced by a number of policies, plans and processes, including:
 - (a) The Constitution
 - (b) The Corporate Plan
 - (c) Risk Management Strategy
 - (d) The business planning process
 - (e) The annual budget and budgetary control process
 - (f) Financial Management Regulations
 - (g) Contract Management Regulations
 - (h) Members Code of Conduct
 - (i) Performance management processes
 - (j) Anti-fraud and corruption policies
6. The Council's system of internal control is seated within an assurance framework which identifies the main elements of the control environment and the bodies which are responsible for reviewing the operation of the controls and reporting on the effectiveness of the control environment. This is set out in Appendix 1.
7. The review of the Council's risk register undertaken at the risk management workshop in March 2007, the Direction of Travel Assessment carried out by the Audit Commission and the work of internal audit and managers throughout the year have informed the judgement on the effectiveness of internal control as set out in paragraph 4.
8. Reports of the Council's external auditor have also informed the basis on which to assess the inherent risks within the control environment.
9. Service managers have completed returns providing an assessment of the internal control framework covering the core areas of operation.

FACTORS USED IN FORMING THE JUDGEMENT

10. During the course of the year internal audit completed 14 of the 20 originally planned audits for 2006/07, including all of the fundamental systems with the exception of ICT. Two audits held over from 2005/06 were also completed; effective coverage was therefore maintained for the year. The audit of ICT was scheduled to be included within the audits sub-contracted to the Dorset Audit Partnership but this could not be included within their schedule for completion in 2006/07 and will be undertaken in 2007/08. The Accounts and Audit Committee considered the findings from seven fundamental system audits during the year.
11. Of the audits undertaken during the year all of the systems showed that a satisfactory control environment was in place, although a number of recommendations were made for improvement.
12. The Council's external auditor assessed the Council's financial and corporate governance arrangements as part of the Use of Resources assessment in 2006/07. The Council scored 12 out of a possible 20 points and achieved an overall score of 2, equivalent to satisfactory. The auditor made the following observations on the Council's control environment in the Management Letter for 2005/06 :

“Overall current performance as measured by performance indicators has shown improvement in the year and compares well with the average for all district councils, a commendable performance for a council previously assessed as ‘weak’. Furthermore, over half of its PIs improved between 2004/05 and 2005/06 although this was a slightly smaller proportion than the average council.”

“The Council has made a marked improvement in managing value for money, and performance management is now better integrated and embedded throughout the organisation.”

“We have assessed your planning service to be a 'fair', one-star service with promising prospects for improvement.”

“We have given an unqualified opinion on your accounts for 2005/06 and an unqualified value for money conclusion for that year.”

“An updated assessment of your arrangements for use of resources in the current financial year shows that they meet minimum requirements in all respects and have improved for financial reporting and financial standing.”

“The key challenge in order to improve the outcome of a future use of resources assessment is to improve the match between funding and performance and to improve procurement. The Council also needs to demonstrate that it has made use of its new governance assurance framework in its annual reviews of internal control and corporate governance.”

“The Council needs to improve budget monitoring reports to members and introduce regular performance monitoring reports so that it can demonstrate that its financial plans contribute to the achievement of corporate priorities, particularly in the light of the Tough Choices programme.”

“To improve, the Council needs to demonstrate more clearly that it has reviewed the outcome from its assurance frameworks on an at least an annual basis to support the Statement of Internal Control. Periodic assessments should be carried out by Members of how effective these arrangements are in practice in raising and maintaining standards within the organisation.”

“The Council has demonstrated a marked improvement in managing and improving Value For Money this year. Performance monitoring and management is now better integrated, more embedded and more systematic. The Council has clearer priorities, linked to funding. Corporate capacity is improving. Underperforming services are subjected to sustained attention and have generally improved as a consequence. Efficiency gains and budget reductions have been achieved as predicted.”

JUDGEMENT ON THE EFFECTIVENESS OF INTERNAL CONTROL

13. The Financial Services Manager is required to provide an opinion on the adequacy of the Council’s internal control systems. Based upon the work undertaken by the managers within the Council, internal audit and external review agencies the Council’s overall internal control system is considered to be satisfactory.
14. However, some significant risks to the Council’s operations have been identified at the risk management workshop and action is being taken to mitigate these. These are covered more fully in the Statement of Internal Control in Appendix 2.

OPTIONS

15. The Statement of Internal Control must be included in the accounts; the Committee may amend the Statement but must approve a version for inclusion in the Statement of Accounts.

COSTS

16. None.

DIVERSITY AND CUSTOMER FOCUS

17. This report has not direct implications for diversity and customer focus.

HUMAN RIGHTS IMPLICATIONS

18. This report has no implications for human rights.

RECOMMENDATIONS

19. Members are asked to review and approve the Statement of Internal Control.

Author: Vic Smith

Date: 21 May 2007

Background Papers: None

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APPENDIX 1

ASSURANCE FRAMEWORK

Control Environment	Responsible Body
Performance Management	
Best Value Performance Plan	Council
Performance Monitoring	Service Review Committee
Financial Management	
Statement of Accounts	Council
Statement of Internal Control	Accounts & Audit Committee
Budget Monitoring	Cabinet
Policy & Decision Making	
Constitution	Council
Risk Management	Accounts & Audit Committee

STATEMENT ON INTERNAL CONTROL

Scope of Responsibility

This Statement constitutes compliance with the Statement of Recommended Practice for 2006. North Dorset District Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

The Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The system of internal control has been in place at North Dorset District Council for the year ended 31 March 2007 and up to the date of approval of the annual report and accounts.

The Internal Control Environment

The Council's Constitution sets out the rules for the conduct of the Council's business, how and by whom decisions are made and the procedures to be followed to ensure that these are efficient, transparent and accountable to local people. Full Council sets the overall budget and policy framework of the Council, the Cabinet makes decisions within this framework and is held to account by the Overview and Scrutiny Committee.

New activities are considered on a variety of levels to identify the risks attached to their implementation. All new activities are the subject of comprehensive reporting by service managers, which sets out the proposed action, the anticipated benefits and any elements of risk pertinent to the decision being considered.

The reporting system ensures that all reports are examined by the Monitoring Officer, to assess the legality of the action being proposed, and the Financial Services Manager, to ensure that the financial implications of the proposed action have been assessed and that sufficient financial resources are available for implementation. The reports are also considered by the relevant Portfolio Holder before they are considered by the Cabinet or Council.

The Council's Standards Committee has been established to promote and ensure that high standards of behaviour apply in all areas of Council activity and to investigate allegations of malpractice made against Members and employees. The Standards Committee can determine that a Member can be censured, suspended or partially suspended for a limited period.

The Council organises itself and its operations in such a way as to minimise the risk of losses arising through fraud, error, malpractice, waste or other cause. This is achieved through having appropriate arrangements in place to manage its activities. These arrangements are set out in detail in the Financial Regulations.

It is the responsibility of each General Manager to :

- *manage processes to check that established controls are being adhered to and to evaluate their effectiveness, in order to be confident in the proper use of resources, achievement of objectives and management of risks;*
- *review existing controls in the light of changes affecting the Authority and to establish and implement new ones in line with guidance from the Financial Services Manager. General Managers should also be responsible for removing controls that are unnecessary or not cost or risk effective, for example, because of duplication;*
- *ensure that staff have a clear understanding of the consequences of a lack of control.*

The Council has an anti-fraud and corruption policy which sets out in detail its general approach to reducing the risk of fraud and corruption, liaison arrangements with external bodies, reporting arrangements and its policy on the recovery of losses.

Risks are reviewed through the Council's Risk Management Group, a working group consisting of senior managers and Portfolio Holders.

The Group's terms of reference are to:

- identify and develop a register of strategic risks to the authority;
- monitor the operation of risk management within the Council;
- identify best practice in asset protection and safety awareness training;
- influence the cultural attitude of management towards stewardship of resources and assets owned by North Dorset District Council;

- ensure that service continuity plans for the organisation's own suppliers are in place and subject to regular review;
- ensure that procedures are in place for the operation of risk management processes;
- develop a risk management training plan.

The Council reports publicly on performance through the Best Value Performance Plan and the Statement of Accounts. Areas where performance indicators are declining is examined in detail as well as the reasons for slippage in council initiatives and projects.

The Council has detailed written arrangements regarding the management and control of all material resources, which are set out in its Financial Regulations and with which all employees are required to comply. Rules governing the procurement of goods and services are set out in the Contract Management Regulations in the Council's Constitution.

All borrowing and investment is covered by CIPFA's *Code of Treasury Management in the Public Services*. The Council approves the Treasury Management Policy Statement on an annual basis. The Council's treasury management operations are undertaken in accordance with an approved set of Treasury Management Practices as required by the CIPFA *Code of Treasury Management in the Public Services*.

Through its business planning, financial planning and performance management processes the Council ensures that resources are used economically, efficiently and effectively. Annual budgets are set following consultation with stakeholders and an assessment of the risks of particular decisions. Budgets are managed by delegated budget holders in accordance with the Financial Regulations.

Regular budget monitoring throughout the financial year is undertaken to examine the financial performance of each service area and any expected variations are reported to the Senior Management Team and Cabinet, together with any corrective action which needs to be taken.

The risks to the longer term stability of the Council's financial performance are evaluated in the Council's Medium Term Financial Plan and measures to minimise the impact of these risks are identified for consideration by the Council.

The performance of individual service areas is monitored by the relevant Portfolio Holder. Each service area produces a range of performance indicators, which are set out in the Best Value Performance Plan and monitored by the Service Review Committee.

Audit

The Council maintains a continuous internal audit under the direction and management of the Financial Services Manager to appraise and review:

- (a) the completeness, reliability and integrity of information, both financial and operational;
- (b) the systems established to ensure compliance with policies, plans, procedures, laws and regulations;
- (c) the means of safeguarding assets;
- (d) the economy, efficiency and effectiveness with which resources are employed; and
- (e) whether operations are being carried out as planned and objectives and goals are being met.

The internal auditors review, appraise and report to management:

- (a) the extent to which the Council's assets and interests are accounted for and safeguarded from losses of all kinds arising from:
 - (i) fraud and other offences; and
 - (ii) waste, extravagance and inefficient administration, poor value for money or other cause.
- (b) the suitability and reliability of financial and other management data developed within the Council.

An analysis of risk is carried out by internal audit to inform the strategic and operational audit plans, which are formally approved annually by the Council's Accounts and Audit Committee.

All internal audit reports are submitted to the Accounts and Audit Committee and service managers may be required to attend the meetings to explain the measures they are taking to address the issues raised in the internal audit reports.

The Council takes seriously reports made by its external auditors and other inspectorates and implements agreed actions in response to recommendations made.

Review of Effectiveness

North Dorset District Council has responsibility for conducting, at least annually, a review of the effectiveness of the system of internal control; this is undertaken by the Financial Services Manager and the Accounts and Audit Committee. The review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the authority who have responsibility for the development and maintenance of the internal control environment, and also by comments made by the external auditors and other review agencies and inspectorates.

The Council's Chief Financial Officer and Monitoring Officer confirm that there were no significant internal control issues that have required formal action in their respective roles, significant additional funding, had a material impact on the accounts or resulted in significant public interest damaging the reputation of the Council.

During the year the risk register was reviewed and updated with the major business risks facing the organisation. Eight of the risks judged to be above the Council's risk tolerance limit were identified and progress on mitigating these risks is being monitored by the Accounts and Audit Committee.

No formal complaints against the Council's Members in respect of conduct as district councillors were investigated by the Standards Board for England during 2006/07. No other issues relating to Members actions were reported to the Standards Committee.

During the course of the year internal audit completed 14 of the 20 originally planned audits for 2006/07, including all of the fundamental systems with the exception of ICT. Two audits held over from 2005/06 were also completed; effective coverage was therefore maintained for the year. The audit of ICT was scheduled to be included within the audits sub-contracted to the Dorset Audit Partnership but this could not be included within their schedule for completion in 2006/07 and will be undertaken in 2007/08. The Accounts and Audit Committee considered the findings from seven fundamental system audits during the year.

Of the audits undertaken during the year all of the systems showed that a satisfactory control environment was in place, although a number of recommendations were made for improvement.

The Council's external auditor assessed the Council's financial and corporate governance arrangements as part of the Use of Resources assessment in 2006/07. The Council scored 12 out of a possible 20 points and achieved an overall score of 2, equivalent to satisfactory.

We have been advised on the implications of the result of the review of the effectiveness of the system of internal control by:

- *the work of managers within the Council;*
- *the work of internal auditors as described above;*
- *a review of risk management arrangements; and*
- *the Direction of Travel Assessment undertaken by the Audit Commission.*

A plan to address weaknesses and ensure continuous improvement of the system is in place.

Issues Arising from the 2005/06 Statement

The Statement of Internal Control for 2005/06 identified 13 weaknesses in the control environment:

- (a) embedding risk management: additional reviews have been carried out during 2006/07 and an action plan is being developed. Monitoring arrangements still need to be formalised and embedded and the risk assessments contained within business plans need to be reviewed.
- (b) review of the control environment: the main weaknesses centred around the scheme of delegation and completing personnel policies and procedures. This work has been largely completed.
- (c) procurement resources: a procurement review is currently being undertaken using resources from internal audit.
- (d) partnership agreements: a template for partnership agreements still needs to be developed and the financial regulations relating to partnerships will be reviewed during 2007/08.
- (e) embedding the performance management framework: the Council has improved its proactive management of poorly performing services and close monitoring is now in place.
- (f) collection of sundry debts: whilst some weaknesses still remain, the collection process has been reviewed and improvements to collection introduced by using expertise from East Dorset District Council.
- (g) cash reconciliations: full reconciliations are now carried out on a monthly basis.
- (h) management of assets: debt recovery issues have been addressed through the Council's partner organisation and resources for addressing the backlog of maintenance have been provided in the capital programme.
- (i) development of value for money challenges: benchmarking of services where costs appear unusually high is now being addressed.
- (j) business continuity planning: a business continuity plan is being developed and work is continuing on this in 2007/08.
- (k) responding to employment changes in the area: employment issues in the area remain significant with changes proposed for the occupation of Blandford Camp. However, this risk does not affect the Council's own internal control environment.
- (l) use of resources: the links between corporate planning, business planning and financial planning have been drawn together through the Medium Term Financial Plan.

- (m) business transformation programme: a risk that the introduction of new ICT systems would weaken internal financial control was previously identified. Whilst this risk has not materially affected internal control other risks remain around the programme as detailed in the issues arising in 2006/07.

Significant Internal Control Issues

A corporate review of risk was undertaken during 2006/07 and identified that the highest business risks related to :

- (a) business transformation programme: as new systems are introduced new control mechanisms will need to be developed. The programme is also key to achieving some of the savings required by the Medium Term Financial Plan and if these are not realised then other economies will need to be found.
- (b) local delivery programme: a key element of the Medium Term Financial Plan relates to the transfer of discretionary services to other bodies. If the programme is not achieved then these services will cease to be provided.
- (c) contract management: as the Council relies more heavily on ICT to support its core services increasing reliance will be placed on the contracts which safeguard the Council's interests, risking an increase in costs and a weakening of internal control. Increasing reliance will also be placed in partnership arrangements to deliver services more efficiently and economically and these will need to be properly managed through suitable partnership agreements to minimise the risk of impaired service delivery.
- (d) recruitment and retention: the Council experiences difficulties in recruiting and retaining some skill sets and the recent job evaluation exercise has exacerbated this problem in some areas. The loss of experienced staff risks damaging the internal control environment.

The Medium Term Financial Plan shows that significant savings which have yet to be identified will be required if the Council is to meet its longer term objectives. The Plan is being reviewed during 2007/08 to improve the robustness of planned savings.

Whilst still considered fit for purpose the Council's Financial Regulations will be reviewed in 2007/08 to further strengthen the internal control environment.

Signed

Chief Executive

Leader of Council

7.6.07

NORTH DORSET DISTRICT COUNCIL

Accounts & Audit Committee

Date of Meeting: 7th June 2007

REPORT TITLE: INTERNAL AUDIT – PERIODIC UPDATE

Portfolio Holder: Cllr. Peter Webb

Report Author: Audit Partnership Manager

Purpose of Report:	To inform members of the high priority outcomes from Internal Audits which have been finalised in the period since the last report to the Accounts and Audit committee..
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Statutory Authority: Section 151 Local Government Act 1972
Accounts and Audit Regulations 2003

Financial Implications: None

**Consultations required/
undertaken:** Senior Management Team and other officers as part of audit review.

Recommendations: That members note the content of appendix A detailing high priority recommendations made following the audits undertaken.

BACKGROUND AND REASON DECISION NEEDED

1. This report sets out the work undertaken and completed by the internal audit section during March, April and May 2007.
2. Internal audit use the Systems Based Audit Control Matrices published by the Chartered Institute of Public Finance and Accountancy where available. These provide a robust and comprehensive basis on which to audit many functions of a local authority, in particular all of the fundamental systems.
3. It is recommended as best practice by the CIPFA guidance on audit committees that outcomes from internal audit work is reported to the audit committee.

WORK FINALISED IN THE PERIOD

4. A number of audits have been completed by internal audit, and the recommendations agreed with the relevant managers. Audits completed include the following;

- Housing and Council Tax Benefit (Deloitte)
- Building Control
- Concessionary Travel
- Operations
- Land Charges

5. Details of the high priority recommendations arising from the audits are attached at appendix A.
6. There is no further update for members of the National Fraud Initiative matches.

INTERNAL AUDIT PARTNERSHIP

7. The Internal Audit Partnership between East Dorset DC, North Dorset DC and Christchurch BC is progressing well. One of the vacancies has been filled already and this member of staff is due to start on the 18 June. Further recruitment interviews are taking place on the 12th, 15th and 19th of June. The level of interest in the posts was reassuringly high and we have a number of good applicants with the appropriate level of qualifications.
8. The post vacancies that the partnership has carried since the 1st April will mean that there will be some level of backlog in the audit plans for East Dorset and Christchurch. The staffing budget that has not been spent during this time will be considered for buying in extra audit coverage as required to complete the audit plans for the three authorities.
9. The Audit Partnership Manager will be available at the meeting to answer any questions.

OPTIONS

9. That members consider the high priority recommendations detailed in appendix A.

COSTS

10. There are no extra costs associated with this decision.

DIVERSITY AND CUSTOMER FOCUS

11. Diversity and Customer Focus has been considered with each of the audits completed.

HUMAN RIGHTS IMPLICATIONS

12. There are no Human Rights implications with this decision.

RISK MANAGEMENT

13. If the recommendations detailed in appendix A are implemented then the control environment would be improved.

RECOMMENDATION AND REASON

14. That members note the high priority recommendations included within appendix A. This is to comply with the CIPFA guidance on Audit Committees.

Author: Debbie Wiltshire, Audit Partnership Manager

Date: 23 May 2007

Background papers:

Audit Files

High Priority Control Weaknesses

Audit Title	Weakness Found	Risk Exposure	Recommended Action	Management Response	Responsible Officer	Agreed Action Date	Has the Rec. Been Actioned
Housing and Council Tax Benefit	<p>Testing was conducted on a selection of lost and returned cheques. Whilst testing the area, it was noted that although the bank is requested to cancel the lost cheque, confirmation of the cancellation is not requested nor maintained on file by the Accountancy team.</p> <p>Without the confirmation request obtained from the bank, full assurance cannot be placed on the status of the lost cheque.</p>	This could result in financial loss to the Council in the event that two cheques are banked.	Cheques for Housing Council Tax benefits only be re-issued following formal notification received from the bank on the date of the lost cheque. The notification should be maintained on file to ensure a complete management trail.	Agreed	Exchequer Officer/ Benefits Team Leader	Aug 07	Not yet applicable

Audit Title	Weakness Found	Risk Exposure	Recommended Action	Management Response	Responsible Officer	Agreed Action Date	Has the Rec. Been Actioned
Housing and Council Tax Benefit	Sample testing was conducted on a selection of write-offs which have been applied on the system since April 2006. A listing of write-offs that require authorisation are outlined in a spreadsheet but no clear documentation exists to support the action taken prior to write-off.	Where debt is written-off without all debt recovery procedures being conducted by the Authority, direct financial loss may be incurred	When the write-offs are supplied to the Revenues Manager and Financial Services Manager, a completion recovery action confirmation checklist should be provided to support the application for write-off. The updated formal write-off procedures should then be appropriately represented within the Financial Regulations.	Agreed	Revenues Manager	April 07	Yes
Land Charges	There are no written office procedures.	Staffing changes, where new staff are not assisted by detailed procedure notes, could result in the effectiveness and efficiency of the section declining significantly, with performance also falling.	That procedure notes are written within a new agreed timescale.	Agreed but only if additional resources are approved by the Senior Management Team. There are basic notes already written and these can be used as the foundation to more comprehensive office procedures.	Senior Land Charges Clerk	March 2008	Not yet applicable